

Budget and Staffing

General

Government Code [sections 29000 et seq.](#) provides that each county board of supervisors must annually adopt a final county budget. The county board of supervisors appropriates monies for the operations of the assessor's office from the county general fund. The allotted funds provided enable the assessor to produce a timely assessment roll, administer legally permissible exemptions, develop and maintain a set of current maps delineating property ownership, defend assessments as required before an appellate body, and provide information and services to the public as needed.

Scope of Review

The BOE's assessment practices survey includes a brief review of the assessor's budget and the number of budgeted permanent positions. This information is compiled from data received from the assessor during the BOE's survey of the county; from other county departments, such as the auditor; and/or from other published data sources, such as the BOE's annual [*A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices.*](#)

The specific areas of review may include, but may not be limited to, the following:

- Data pertaining to the assessor's budget.
- Data pertaining to the assessor's budgeted permanent positions.